

AMENDING SECTIONS 145, 146 AND 147 OF TITLE IV (SPECIFIC TAXES) OF THE NATIONAL INTERNAL REVENUE CODE OF 1977, AS AMENDED

EXECUTIVE ORDER NO. 947, March 29, 1984

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WHEREAS, as part of the program of government to rationalize the structure of protection granted to domestic products, the protective element in our indirect tax system should be gradually eliminated.

WHEREAS, the removal of any protective bias in the indirect tax system requires the realignment of the specific tax component on alcohol products;

WHEREAS, the upward revision of the specific tax on alcohol products will generate additional revenue to support the economic programs of the government.

NOW, THEREFORE, I, FERDINAND E. MARCOS, President of the Republic of the Philippines, by virtue of the powers vested in me by the Constitution and by Section 290-B of the National Internal Revenue Code of 1977, as amended, do hereby direct and order that:

SECTION 1. Section 145 of the National Internal Revenue Code of 1977, as amended, is hereby further amended as follows:

“(a) If produced from the sap of nipa, coconut, cassava, camote or buri palm or from the juice, syrup or sugar of the cane, per proof liter, four pesos and twenty centavos; Provided, that such materials are produced commercially in the country where they are processed into distilled spirits; Provided, further, that if produced in a pot still or other similar primary distilling apparatus by a distiller producing not more than fifty per centum of alcohol by volume, per proof liter, one peso and fifty six centavos.”

“(b) If produced from raw materials other than (a) hereof, per proof liter, thirty-five pesos.

“This tax shall be proportionally increased for any strength of the spirits taxed over proof spirits, and the tax shall attach to the substance as soon as it is in existence as such, whether it be subsequently separated as pure or impure spirits, or be immediately or at any subsequent time transformed into any other substance either in the process of original production or by any subsequent process.

“Spirits or distilled spirits” is the substance known as ethyl alcohol, ethanol or spirits of wine, including all dilutions and mixture thereof, from whatever process produced, and shall include whisky, brandy, rum, gin and vodka, and other similar products or mixture including compounded liquors and all other preparations, except toilet preparations, of which excluding water distilled spirits is the chief ingredient.

“Proof spirits” is liquor containing one-half of its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths at fifteen degrees centigrade. A proof liter means a liter of proof spirits.”

SECTION 2. Section 146 of the National Internal Revenue Code of 1977, as amended, is hereby further amended as follows:

“Sec. 146. Specific tax on wines. – On wines there shall be collected, per liter of volume capacity, the following:

- “(a) Sparkling wines, regardless of proof, twenty-six pesos and fifty centavos;
(b) Still wines containing fourteen percentum of alcohol or less, four pesos and forty centavos;
(c) Still wines containing more than fourteen percentum of alcohol, eight pesos and eighty centavos; and
(d) Fortified wines containing more than twenty-five percentum of alcohol shall be taxed as distilled spirits.”

SECTION 3. Section 147 of the National Internal Revenue Code of 1977, as amended, is hereby further amended as follows:

“Sec. 147. Specific Tax on Fermented Liquors. – On beer, lager beer, ale, porter and other fermented liquors (except tuba, basi, tapuy and similar domestic fermented liquors), there shall be collected on each liter of volume capacity, two pesos and ten centavos.”

SECTION 4. All laws, decrees, executive orders, rules and regulations and other issuances or parts thereof which are inconsistent with this Order are hereby repealed, amended or modified accordingly.

SECTION 5. This Order shall take effect on June 1, 1984.

Done in the City of Manila, this 29th day of March, in the Year of Our Lord, Nineteen Hundred and Eighty-Four.

(SGD.) FERDINAND E. MARCOS
President of the Philippines

By the President:

(SGD.) JUAN C. TUVERA
Presidential Executive Assistant

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